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DATE: April 7, 2011

TO: Members of the Board of Aldermen

FROM: Candace Havens, Director of Planning and Development   
Brian Lever, Senior Preservation Planner

SUBJECT: Petition # 235-10, Ald. Baker and Yates on behalf of the Newton Historical Commission requesting updates to **Section 22-50** Demolition of historically significant buildings or structures., to minimize inconveniences to homeowners proposing modest changes and to enhance protections for historic structures proposed for demolition, with specific amendments designed to (1) reduce the number of applications filed and allow smaller projects to occur without review; (2) establish a minimum period of delay for full demolition if the structure is found to be preferably preserved; and (3) extend the existing period of delay, as has occurred in other communities, for structures proposed for full demolition if the structure is found to be preferably preserved.

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The purpose of this memorandum is to provide supplemental information for use of the Zoning and Planning Committee in its deliberations on petition #235-10 regarding the Demolition Delay Ordinance. A change to Sec. 22-50, the Demolition Delay Ordinance, requires a vote by the Board of Aldermen.

At its March 24th meeting, the members of the Newton Historical Commission revised their recommendations for proposed changes to the Demolition Delay Ordinance. The proposed minimum delay period of four months referenced as #2 in the docket item remains unchanged. The proposed extension of the demolition delay to 18-months for full demolitions referenced as #3 in the docket item, has been revised as the Commission now supports a potential 18-month delay only for those buildings and structures listed or determined eligible for listing in the National Register of Historic Places by the Massachusetts Historical Commission. The Commission felt that this will offer additional protection for those buildings and structures recognized for their historic significance by the state and/or federal government; a 12-month delay would apply to other buildings found preferably preserved as it does now.

The proposed ordinance language is attached as well as information on Demolition Delays in Massachusetts, National Register of Historic Places, and historic preservation tax incentives. The Commission hopes that the proposed ordinance change will meet with support from the Board of Aldermen.

## PROPOSED CHANGES TO THE DEMO DELAY ORDINANCE

### DIVISION 2. DEMOLITION DELAY

#### **Sec. 22-50. Demolition of historically significant buildings or structures.**

(a) *Intent and Purposes.* This section is adopted in furtherance of the policy set forth in the Newton Comprehensive Plan to assure the preservation and enhancement of the City of Newton's historical and cultural heritage by preserving, rehabilitating or restoring whenever possible, buildings or structures which have distinctive architectural features or historical associations that contribute to the historic fabric of the City.

(b) *Definitions.* For the purposes of this section, the following words and phrases have the following meanings:

*Commission:* The Newton Historical Commission, or if the regulated building or structure is in a local historic district established pursuant to G.L. c. 40C, the local historic district commission.

*Commission staff:* The person(s) regularly providing staff services for the commission whom the commission has designated commission staff for the purposes of this ordinance.

*Commissioner:* The commissioner of inspectional services.

*Application:* An application to the commissioner for a demolition permit as defined by this ordinance.

*Demolition permit:* Any permit issued by the commissioner which is required by the State Building Code and which authorizes the total or partial demolition of a building or structure (excluding interior demolition) regardless of whether such permit is called a demolition permit, alteration permit, building permit, etc.

*Total demolition:* The pulling down, razing or destruction of the entire portion of a building or structure which is above ground regardless of whether another building or structure is constructed within the original footprint of the destroyed building or structure.

*Partial demolition:* The pulling down, destruction or removal of a substantial portion of the exterior of a building or structure or the removal of architectural elements which define or contribute to the historic character of the structure.

(1) *Items requiring review by the commission at a hearing.* Partial demolition of any architecturally significant features which would alter the massing of the existing structure including, but not limited to the following items.

a) Additions or ~~rear~~ells determined to be architecturally significant by commission or commission staff.

- ~~b) Attached garages determined to be architecturally significant by commission or commission staff.~~
- c) Roofs, including flat roofs, determined to be architecturally significant by commission or commission staff.
- d) Porches determined to be architecturally significant by commission or commission staff, except open decks, ~~and~~ staircases, **and entryways.** ~~which are not original to the structure and therefore which are excluded from review. excluded from review.~~
- e) Removal or **envelopment by subsequent additions** ~~covering~~ of 100% ~~or more~~ of any single exterior wall surface, ~~which includes exterior wall surfaces that would be enveloped by subsequent additions.~~ Each wall is calculated by square footage individually.
- f) Demolition of any architectural detail determined to be architecturally significant by commission or commission staff. ~~including but not limited to the following items.~~

~~i) Brackets~~

~~ii) Crown molding~~

~~iii) Porch columns and railings~~

~~iv) Bay windows~~

~~v) Dormers~~

~~vi) Chimneys~~

(2) *Items requiring review by the commission that may be reviewed and approved by commission staff without a hearing if plans indicate*

- a) **Removal or alteration of the roof structure** ~~Construction of new dormers which encompass less than 50% of the roof surface.~~
- ~~b) Construction on existing flat roofs, which will not alter a significant architectural feature.~~
- e**b) Repair or replacement of existing and original **historic** porches with similar materials to match existing.
- ~~d) Removal of less than 50% of the roof structure.~~
- ec**) Demolition or construction of additions or alterations not visible from a public way.

**fd)** Removal or **envelopment by subsequent additions** covering of ~~25-50~~ to ~~50~~**100**% of any single exterior wall surface, ~~which includes exterior wall surfaces that would be enveloped by subsequent additions~~. Each wall is calculated by square footage individually.

(3) *Items considered to be de minimis and requiring no commission or commission staff review:*

a) Open porches **and entryways** consisting of only a set of stairs, an entrance platform and a roof which are utilitarian in design or do not contribute to the architectural significance or character of the building.

**b) ~~b)~~ — Demolition or ~~C~~construction of new additions which **remove, alter, or envelop** impact ~~50~~**25**% or less of a single exterior wall;**

**~~b)c)~~ Removal or alteration of less than 50% of the roof structure**

**ed)** Normal maintenance of a building's exterior, including, but not limited to repair or replacement of roof surfaces, repair or replacement of gutters, and repair or replacement of existing doors and windows, including casings and frames, repair or replacement of existing exterior cladding (clapboards, shingles, masonry, etc.).

*Historically significant building or structure:* Any building or structure which is in whole or in part fifty or more years old and which

- (1) is in any federal or state historic district, or if in any local historic district, is not open to view from a public street, public park or public body of water; or
- (2) is listed on or is within an area listed on the National Register of Historic Places or eligible for such listing, or listed on or is within an area listed on the State Register of Historic Places, or eligible for such listing; or
- (3) has been determined by the commission or its designee to be a historically significant building after a finding that it is:
  - a) importantly associated with one or more historic persons or events, or with the architectural, cultural, political, economic or social history of the City of Newton, the Commonwealth of Massachusetts or the United States of America: or
  - b) historically or architecturally important by reason of period, style, method of building construction or association with a particular architect or builder, either by itself or in the context of a group of buildings or structures; or

- c) located within one hundred fifty (150) feet of the boundary line of any federal or local historic district and contextually similar to the buildings or structures located in the adjacent federal or local historic district.

*Preferably preserved:* An historically significant building or structure which the commission has determined should be preserved, rather than totally or partially demolished, in accordance with the standards set forth in subsection (c)(5) below.

(c) *Procedure.*

- (1) No demolition permit for a building or structure which is in whole or in part fifty or more years old shall be issued by the commissioner except in conformity with the provisions of this section, as well as any other applicable law, statute, ordinance or regulation.
- (2) If any applicant and the owner of the building or structure, if different from the applicant seeks to demolish, in whole or in part, a building or structure which is in whole or in part fifty or more years old, the owner of the building or structure shall file a demolition review application with the commission for a determination as to whether the building or structure is historically significant and shall provide the commission with the following information:
  - a) a site plan or a copy of that portion of the tax assessor's map which shows the building or structure to be demolished and the property on which it is located;
  - b) photographs of all existing façade elevations of the building or structure to be totally or partially demolished;
  - c) a description of the proposed plans for demolition and the reason(s) therefore.
- (3) Within fifteen (15) days after the commission's receipt of a demolition review application, the commission shall make a determination as to whether the building is or is not historically significant and shall notify, in writing, the commissioner and the applicant of this determination. The commission may delegate the determination that a building or structure is historically significant to commission staff or to a designated commission member. In the event that the commission delegates the determination to the commission staff or to a designated commission member, the commission shall adopt criteria to be followed by the staff or the member in making this determination.

A determination that a building or structure is or is not historically significant made by the commission staff or a designated commission member may be appealed to the full commission by filing a notice of appeal with the commission not later than fifteen (15) days after the written notice that the building or structure is or is not historically significant has been filed with the commissioner. Filing the appeal of the determination shall not stay the effect of such determination. Following a hearing before the commission, which may, but is

not required to be conducted in conjunction with the hearing on whether the building or structure is preferably preserved, the commission shall affirm or reverse the determination and file notice of such determination with the commissioner. If the appeal of the determination is made independent of the preferably preserved hearing, the commission shall follow the same procedure for such hearing as that set forth in subsection (c)(5) below. If the commission fails to conduct a hearing on the appeal of said determination or fails to rule on the appeal within forty-five (45) days from the filing of the appeal, the determination that a building or structure is or is not historically significant shall remain unchanged, and the commissioner shall not issue a demolition permit until the procedural requirements of subsection (c)(5) below have been satisfied.

- (4) No demolition permit shall be issued by the commissioner for a building or structure determined to be historically significant until the procedural requirements of subsection (c)(5) of this ordinance have been satisfied. The commissioner may grant the demolition permit if the commissioner:
  - a) does not receive written notice within forty-five (45) days after the commission's receipt of a demolition permit application that the building or structure is historically significant; or
  - b) receives written notice from the commission that the building either is not historically significant, or is historically significant, but clearly would not be deemed preferably preserved by the commission.
- (5) When a building or structure is determined to be historically significant, the commission shall hold a public hearing to determine whether the building or structure, or the portion of the building or structure to be demolished, is preferably preserved. The applicant shall provide the commission with the following information for this determination:
  - a) in the case of partial demolition involving alteration(s) or addition(s) to a building or structure, (i) proposed plans and elevation drawings for the affected portion of the building or structure; and (ii) a plot plan of the property, if the same is required to obtain a permit under the State Building Code for the proposed alteration(s) or addition(s); and
  - b) if the site of the building or structure to be demolished is to be redeveloped, plans showing the use or development of the site after demolition together with a statement identifying all zoning variances and/or special permits which may be required in order to implement the proposed use or development.

The date the commission receives all the above information shall be stamped on the information received and shall be considered the submission date. Following public notice as set forth in subsection (c)(8) of this ordinance, the commission shall hold a public hearing within forty-five (45) days of the submission date to determine whether the building or structure should be preferably preserved, based on the criteria set forth in this paragraph. If the commission finds that the demolition proposed in the application would result in the demolition of a historically significant building or structure whose

loss would be detrimental to the historical or architectural heritage or resources of the City of Newton, then the commission shall find that the building or structure should be preferably preserved.

- (6) Upon a determination that the building or structure which is the subject of an application for a demolition permit is preferably preserved, the commission shall give written notice of the determination to the commissioner. A copy of the commission's determination shall also be sent to the applicant for the demolition permit and to the owner of the building or structure if different from the applicant.

**a) For a building or structure listed in the National Register of Historic Places or determined eligible for listing in the National Register of Historic Places by the Massachusetts Historical Commission ~~No~~ no demolition permit shall be issued for a Total Demolition or a Partial Demolition of a building or structure until **eighteen (18) months** ~~one (1) year~~ after the date of such determination by the commission, unless the commission informs the commissioner prior to the expiration of such ~~one (1) year~~ **eighteen (18) month** period that the commission is satisfied that the applicant for the demolition permit and the owner of the building or structure, if different from the applicant, has:**

**ia)** made a bona fide, reasonable and unsuccessful effort to locate a purchaser for the building or structure who is willing to preserve, rehabilitate or restore the building or structure; or,

**ii**del>b)** has agreed to accept a demolition permit on specified conditions approved by the commission.**

**iii) If the specified conditions involve approved plans and elevations, then no demolition permit shall be issued by the commissioner unless the applicant provides, as part of his application for a demolition permit, a complete set of plans and elevation drawings which have been signed and stamped by the commission or commission staff. The applicant shall have two (2) years from the date of the expiration of the eighteen (18) month period in which to apply for and obtain a demolition permit. No demolition permit shall be issued for such building or structure after the expiration of this two (2) year period, unless the procedural requirements of subsection (c)(5) hereof have been satisfied.**

**~~iii~~iv) In order to encourage applications that preserve, restore, reuse, or rehabilitate historic buildings and structures, no application for a total demolition of a building or structure which has been unfavorably and finally acted upon by the commission shall be acted favorably upon within four months after the date of final unfavorable action unless the said commission finds**

- (a) by a vote of two-thirds (2/3) of those members present, substantial and material changes in said resubmitted application, or
- (b) by a majority vote of those members present, that the resubmitted application proposes to preserve the building or structure.

~~iv~~v) Due notice shall be given to parties in interest of the time and place of the proceedings when the resubmitted application will be considered.

- b) For all other buildings and structures not covered under section 6a above, no demolition permit shall be issued for a Total Demolition or a Partial Demolition of a building or structure found preferably preserved until one (1) year after the date of such determination by the commission, unless the commission informs the commissioner prior to the expiration of such one (1) year period that the commission is satisfied that the applicant for the demolition permit and the owner of the building or structure, if different from the applicant, has:
  - i) made a bona fide, reasonable and unsuccessful effort to locate a purchaser for the building or structure who is willing to preserve, rehabilitate or restore the building or structure; or,
  - ii) agreed to accept a demolition permit on specified conditions approved by the commission.
  - iii) ~~ii~~—If the specified conditions involve approved plans and elevations, then no demolition permit shall be issued by the commissioner unless the applicant provides, as part of his application for a demolition permit, a complete set of plans and elevation drawings which have been signed and stamped by the commission or commission staff. The applicant shall have two (2) years from the date of the expiration of the one (1) year period in which to apply for and obtain a demolition permit. No demolition permit shall be issued for such building or structure after the expiration of this two (2) year period, unless the procedural requirements of subsection (c)(5) hereof have been satisfied.
  - iv) In order to encourage applications that preserve, restore, reuse, or rehabilitate historic buildings and structures, no application for a total demolition of a building or structure which has been unfavorably and finally acted upon by the commission shall be acted favorably upon within four months after the date of final unfavorable action unless the said commission finds
    - (a) by a vote of two-thirds (2/3) of those members present, substantial and material changes in said resubmitted application, or
    - (b) by a majority vote of those members present, that the resubmitted application proposes to preserve the building or structure.

**vi) Due notice shall be given to parties in interest of the time and place of the proceedings when the resubmitted application will be considered.**

- (7) Upon a determination by the commission that a building or structure is not preferably preserved or upon the commission's failure to make any determination within forty-five (45) days of the submission date, the commissioner may grant a demolition permit for the building or structure.
- (8) Public notice of commission hearings shall provide the date, place and time of the hearing and the addresses of the properties to be considered at the hearing. Public notice shall include, at a minimum, posting with the city clerk and notification to the director of planning and development, to the applicant, to the owners of all abutting property and to other property owners deemed by the commission to be materially affected.
- (9) If the applicant is someone other than the owner or his designated agent a demolition review application cannot be filed until the commission receives written authorization from the owner that the applicant may apply for changes to their property.

(d) *Emergency Demolition.* If a building or structure poses an immediate threat to public health or safety due to its deteriorated condition, the owner of such building or structure may request issuance of an emergency demolition permit from the commissioner. As soon as practicable after the receipt of such request, the commissioner shall arrange to have the property inspected by a board consisting of himself or his designee; the city engineer or his designee; the fire chief or his designee; the chairman of the commission or his designee; and one (1) disinterested person chosen by the commissioner. After inspection of the building or structure and consultation with the other members of the board, the commissioner shall determine whether the condition of the building or structure represents a serious and imminent threat to public health and safety and whether there is any reasonable alternative to the immediate demolition of the building or structure which would protect public health and safety. If the commissioner finds that the condition of the building or structure poses a serious and imminent threat to public health and safety and that there is no reasonable alternative to the immediate demolition of the building or structure, then the commissioner may issue an emergency demolition permit to the owner of the building or structure. Whenever the commissioner issues an emergency demolition permit under the provisions of this section of the ordinance, he shall prepare a written report describing the demolition of the building or structure and the basis of his decision to issue an emergency permit with the commission. Nothing in this section shall be inconsistent with the procedures for the demolition and/or securing of buildings and structures established by M.G.L. c. 143, sections 6-10.

In the event that a board of survey is convened under the provisions of M.G.L. c. 143, section 8 with regard to any historically significant building or structure, the commissioner shall request the chairman of the commission or his designee to accompany the board during its inspection. A copy of the written report prepared as a result of such inspection shall be filed with the commission.

(e) *Non-Compliance.* Anyone who demolishes a historically significant building or structure without first obtaining and complying fully with the provisions of a demolition permit issued in

accordance with this section shall be subject to a fine of not more than three hundred dollars (\$300.00) for each day of violation of this ordinance.

In addition, unless a demolition permit issued in accordance with this section was obtained and unless such permit was fully complied with, including full compliance with plans and elevation drawings signed and stamped by the commission, the commissioner may elect to (1) issue a stop work order halting all work on the building or structure until the commission notifies the commissioner in writing that the applicant has appeared before the commission to address such non compliance, and the commission has accepted the applicant's plans to remediate such noncompliance; (2) refuse to issue any certificates of occupancy, temporary or final, until any noncompliance has been remediated; and/or (3) refuse to issue a permit required by the State Building Code pertaining to any property on which an historically significant building or structure has been demolished for a period of two (2) years from the date of demolition, provided that this provision shall not prevent the commissioner from issuing any permit required to insure the safety of persons and property.”

The commission may, upon application to and determination by the commission that reuse of the property in accordance with building plans prepared by the owner and submitted to the commission and all relevant agencies will substantially benefit the neighborhood and provide compensation for the loss of the historic elements of the property either through reconstruction of the lost historic elements or significant enhancement of the remaining historic elements of the site or the surrounding neighborhood, waive the fine, in whole or in part, and/or the ban on issuance of a building permit in order to allow the issuance of a building permit for construction or reconstruction of a building or structure approved by the commission. An owner receiving a waiver of the fine and/or ban on issuance of a building permit under this provision shall execute a binding agreement enforceable against all heirs, assigns and successors in interest with the commission to insure that any reuse of the site undertaken during the two-year ban shall be implemented in accordance with the plans, terms, and conditions approved by the commission. Any reuse of the site undertaken during the two-year ban which fails to comply with the terms of the commission's approval granted under this provision shall also permit reinstatement of the fine for non-compliance with this ordinance.

- (f) *Securing Historically Significant Buildings and Structures.* If, following an application for a demolition permit, a building or structure has been determined to be historically significant, and the building or structure is subsequently destroyed by fire or other cause before any determination is made by the commission as to whether the building or structure is preferably preserved, a rebuttable presumption shall arise that the owner voluntarily demolished the building or structure without obtaining a demolition permit in accordance with the provisions of this ordinance. In such cases, the commissioner shall not issue any permit required under the State Building Code pertaining to the property on which the historically significant building or structure was located (except as necessary to secure public safety or health) for a period of two (2) years from the date of destruction of the building or structure, unless the owner can provide evidence satisfactory to the commissioner that he took reasonable steps to secure the building or structure against fire or other loss or that the cause of the destruction was not otherwise due to the owner's negligence.

- (g) *Securing Preferably Preserved Buildings and Structures.* If during the period of demolition delay for a building or structure determined to be preferably preserved, such building or structure is destroyed through fire or other cause, the commissioner shall not issue any permit required under the State Building Code pertaining to the property on which the preferably preserved building or structure was located (except as necessary to secure public safety or health) until the end of the period of demolition delay, unless the owner can provide evidence to the commission that he took reasonable steps to secure the building or structure against fire or other loss or that the cause of the destruction was not otherwise due to the owner's negligence.
- (h) *Buildings and Structures located in Local Historic Districts.* The provisions of this ordinance shall not apply to any building or structure located in a local historic district established pursuant to M.G.L. c. 40C and subject to regulation by the local historic district commission under the provisions of Sec. 22-40 of the Revised Ordinances.
- (i) *Severability.* In case any section, paragraph, or part of this section is declared invalid or unconstitutional by any court of competent jurisdiction, every other section, paragraph, or part of this ordinance shall continue in full force and effect.
- (j) *Enforcement.* The commission is authorized to institute any and all actions and proceedings, in law or in equity, in any court of competent jurisdiction, as it deems necessary and appropriate to obtain compliance with the requirements of this section.
- (k) *Applicability.*
- (1) Notwithstanding the foregoing, this section shall not apply and a demolition permit shall be issued for the reconstruction substantially similar in exterior design of a building structure or exterior architectural feature damaged or destroyed by fire, storm, or other disaster, provided such reconstruction is begun within six (6) months thereafter and is carried forward with due diligence. This exception shall be limited to reconstruction of only that portion of the building or structure damaged by such catastrophic event.
  - (2) This subsection shall not apply to buildings or structures which have been designated as landmarks pursuant to Sec. 22-60 of the revised ordinances. (Ord. No. S-230, 12-1-86; Ord. No. S-315, 6-20-88; Ord. No. T-252, 12-7-92; Ord. No. U-19, 6-20-94; Ord. No. V- 98, 12-16-96; Ord. No. V-99, 12-16-96; Ord. No. X-205, 5-1-06; Ord. No. Z-22, 04-22-08)

# PRESERVATION THROUGH BYLAWS AND ORDINANCES



## MASSACHUSETTS HISTORICAL COMMISSION

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# **Demolition Delay**

## **What is a Demolition Delay bylaw?**

A Demolition Delay bylaw is a bylaw that affords public review of demolition permit applications for potentially significant buildings, and that can invoke a delay period before the demolition of such buildings may commence. During the delay period, the building owner and the historical commission can explore opportunities to preserve or move the threatened building. While a Demolition Delay bylaw cannot prevent a demolition indefinitely, the opportunity to delay the demolition of a significant building often has a positive outcome.

## **How is it adopted?**

A Demolition Delay bylaw is typically a general bylaw requiring a majority affirmative vote of town meeting or city council. At present there is no state legislation and is, therefore, adopted pursuant to home rule authority. A Demolition Delay bylaw is most often drafted by a local historical commission following the MHC Sample Demolition Delay bylaw.

## **How does it work?**

A Demolition Delay bylaw defines the categories of buildings that are subject to review. Most communities establish a base-line age criterion, usually buildings 50 or 75 years or older. In addition to age, some Demolition Delay bylaws have categorical inclusions such as inventoried properties, properties on the State Register of Historic Places, or properties listed in or eligible for listing in the National Register of Historic Places. In a few cases, communities have generated a specific list of buildings to which the Demolition Delay bylaw applies. In order to ensure comprehensive protection, most municipalities in Massachusetts should establish an age based demolition delay bylaw.

A property owner requesting a demolition permit from the building department for a building that is subject to review must first seek approval from the historical commission. If the historical commission determines at a public hearing that a significant building is preferably preserved, a delay period is imposed. During the delay period, the local historical commission, the property owner, the general public and concerned individuals explore opportunities to preserve the building. However, if the delay period expires and a successful preservation outcome was not achieved, the building inspector can issue the demolition permit at that time. A Demolition Delay bylaw cannot indefinitely prevent a demolition from occurring. Communities that are seeking to permanently prevent demolitions should pursue a Local Historic District or Architectural Preservation District bylaw.

The bylaw specifies the length of the delay. Most bylaws have a delay period of 6, 12 or 18 months. Longer delay periods provide better results in preserving threatened buildings, and the MHC recommends a minimum delay period of 12 months. Depending on the wording of the bylaw, review can include partial demolitions. Examples of partial demolitions include the removal of one side of the building, removal of the roof or removal of 25% of the building.

## **For more information**

For more information, contact the Massachusetts Historical Commission for a copy of its sample Demolition Delay bylaw.

## Examples of Demolition Delay Bylaws in Massachusetts

### Brookline

Brookline recently amended its demolition delay bylaw to extend the delay from twelve months to eighteen months. In a recent case, a building under demolition delay was proposed for inclusion in a local historic district during the delay period. The building is now protected as part of a local historic district. Preservation of the 1906 Coolidge Corner Theatre, an icon of the Harvard Street landscape, was a result of the demolition delay bylaw. One of the few Lustron houses in Massachusetts also was preserved, which conveys the rising interest in and significance of these early pre-fabricated, post World War II houses. The porcelain-enamel Lustron House was constructed in 1949 and was part of a trend to build affordable and functional housing in response to increased housing needs. Brookline has also been very successful in using their demolition delay bylaw to negotiate and mitigate the demolition of a building.



### Andover

There have been many success stories in Andover. The extension of the delay from six months to twelve months has had a substantial positive effect by providing more time to find alternatives to demolition of historically significant resources. In the case



of the Holt-Cogswell House, a Georgian dwelling built in ca. 1740, the demolition delay bylaw deterred a

developer who had planned to demolish the house, from purchasing it. A preservation-minded developer then stepped forward to purchase and restore the substantially deteriorated house.



### Arlington

The ca. 1840 Wyman-Pichette House was slated for demolition for new development on the large lot on which it was located. The Arlington Historical Commission deemed it ‘preferably preserved’ and delayed the demolition for one year. The Arlington Historical Commission then worked with the owners to find someone who would move the house. The house was first moved to a parking lot while details were

worked out. After a new owner and a location were found, the Greek Revival dwelling was moved into the Pleasant Street Historic District where it fits within the period of development of the district.

## Boston

The Fowler-Clark House built between 1786 and 1806 in the Mattapan neighborhood of Boston was found to be preferably preserved by the Boston Landmarks Commission as one of only a few remaining examples of early agricultural properties in Boston. During the delay period, the Federal style farmhouse was studied and eventually designated a Local Landmark under Boston's special preservation legislation. This designation protects the farmhouse from demolition and provides a review and approval process for future changes to the property. Another success is the Boiler Room at the rear of a main building constructed by



the Boston Wharf Company in the Fort Point Channel neighborhood in 1901. Plans to demolish the large 1,900 square foot single-story brick building were reviewed by the Boston Landmarks Commission and the demolition delay was invoked. The hearing was well attended by Fort Point Channel neighbors who adamantly opposed demolition of the Boiler Room. A month after demolition was delayed, the owner notified the Landmarks Commission that the demolition request would be withdrawn as the owner had been convinced through the hearing process of the building's historical significance and value to the neighborhood. Instead the owner plans to renovate the Boiler Room.



## Brookline

Brookline amended its demolition delay bylaw to extend the delay from twelve to eighteen months for any individual or contributing National Register listed or eligible property. In one example, a local historic district was established during the delay period to include the threatened building. The delay period provided the extra time needed to establish a local historic district. One of only a few Lustron houses in Massachusetts also was saved from demolition. The porcelain-enamel sided house was built in 1949 as part of the postwar trend to construct affordable and functional housing. Its preservation reflects an increasing awareness of the significance of mid 20<sup>th</sup> century architecture. Brookline also



has been very successful in using the demolition delay bylaw for negotiation and mitigation.

## Cambridge

Cambridge has a one-year demolition delay ordinance. An important feature of the ordinance is that it stipulates that after a delay of one year has passed, demolition still cannot occur until all other necessary permits are in place. Two historic dwellings on an L-shaped lot were slated for demolition for the construction of three new buildings with two units each – a total of six new dwelling units. The older structure, located at the front of the lot on Watson Street, was built in 1869 in the Italianate style. The other dwelling at the rear of the lot was built in 1895 using some Stick-Style elaboration. The juxtaposition of these two dwellings on one lot illuminates Cambridge's rapid development between the mid and late 19<sup>th</sup> century. Demolition was delayed one year due to the architectural and historical significance of these two houses. During the one-year delay the Cambridge Historical Commission worked with the owner who eventually was convinced to rehabilitate the two structures and construct an addition in order to yield six units for the project. The two 19<sup>th</sup> century dwellings were preserved due to the demolition delay ordinance, and the end result was the same, six dwelling units.



## Chatham

Chatham established a six-month demolition delay bylaw in the 1990s. One of the earliest cases was to save the historic Capt. John Taylor House. In imposing the delay, the historical commission urged the owner to save the house and to enter into an agreement with the Commission giving them design review. The owner agreed and the house was preserved. In 2003 the delay period was extended to one year. A house on Bridge Street which had not been used for many years and on which there was no historic inventory form was about to be taken down so that the land could be given to the Chatham Conservation Foundation as open space. The CHC reviewed the application, conducted a site visit, and determined that the house was clearly built in the mid-19<sup>th</sup> century. The maximum 12 month delay was immediately issued. One of the neighbors then agreed to move the house to a nearby site where it has been successfully restored. To make their demolition delay even more effective, the Town amended the bylaw again in 2007 to extend the delay period to 18 months.

## Danvers

The six-month delay in Danvers was just enough time for a three-part win for the Danvers Historical Commission and for the Tapleyville neighborhood where the project is located. The Israel Cheever House (1828) and its barn, and a second house "Overlook" (1842) came on the real estate market at the same time. A developer purchased the two properties, which totaled 6.8 acres, and planned a residential subdivision that entailed removal of one house, demolition of the barn and remodeling of the second house. Demolition and



removal were delayed and the developer worked with the Commission which advocated for preserving the properties. The result was preservation of the two Greek Revival houses in their locations, and preservation and rehabilitation of all three buildings. The project received a Preservation Award from the Danvers Historical Commission.



### **Framingham**

In downtown Framingham, the 1898 Hotel Kendall was slated for demolition to be replaced by a chain drug store. This Classical Revival hotel, which is listed in the National Register as part of the Concord Square Historic District, was determined to be “preferably preserved” and demolition was delayed. Following the Historical Commission’s decision the

developer withdrew the application to demolish. Instead the Hotel Kendall was rehabilitated with mixed uses. The street level floor has been converted to retail and the upper floors contain residential condominiums.



24

In

### **Newton**

The City of Newton passed a demolition delay ordinance with a six-month delay in the 1980s. In the 1990s the delay was extended to one year, after which the Commission noticed a greater willingness of developers to reuse the structure rather than wait for the delay to expire. As a result, the demolition delay ordinance often has led to design that is more compatible with the existing neighborhood than was originally proposed. An example that highlights Newton’s interest in architecture of the recent past was the delayed demolition of the George Kaplan House, designed by The Architects Collaborative (TAC), and built in 1946. It is reported to have been the first International



Style TAC-designed house and one in which Walter Gropius was directly involved. The one-year delay provided sufficient time for the Newton Historical Commission to initiate a Landmark Study Report and designate this property as a Local Landmark. The owners, who had initially wanted to demolish the dwelling in order to construct a Colonial Style house, were intrigued by its significance and chose instead to design and build a sensitive addition in

keeping with the original house.

### **Orleans**

When a building is proposed for demolition, the Orleans Historical Commission uses the local media to publicize the possible loss. This exposure has helped save several buildings. One example is the former home of author Gladys Taber, which was on the market as a tear-down. The Orleans Historical Commission had an article written in a local newspaper and also notified the Gladys Taber Society. Letters came from all over the world in response to the Society’s article. The Taber Society collected

money from its membership to have an application prepared for listing the property in the National Register. The Historical Commission also held a hearing to designate the house as significant to Orleans, which was attended by the owners and their real estate agent. Upon better understanding the significance of the house, they decided to change the marketing strategy. In the end, a purchaser was found who agreed to preserve the house.



### **Peabody**

In Peabody the Historical Commission works closely with the Building Commissioner, the Planning Board and the Zoning Board of Appeals to let developers know about the Demolition Delay ordinance when planning projects. A proposal for a new strip mall would

have resulted in the demolition of three historically significant dwellings on a busy Main Street corner. The Historical Commission's pro-active approach resulted in the developer choosing not to pursue the project. This meant that the 1898 Thomas O'Shea House and the Greek Revival 1845 Edward Shillaber House were sold individually. The third property was the 1795 Joseph Osborne Jr. House for which a demolition application was made. The historical commission invoked the delay and worked diligently with the new owner who was convinced to preserve the Federal period dwelling and to design an addition that complements the house.

### **Reading**

The Town of Reading recently increased the delay period in the bylaw from six months to one year. In the mid 1990s, the historical commission preserved the Foster Emerson House by delaying the demolition and moving the house to a town-owned parcel after which it was sold back into private ownership. A more recent example is the Joseph Parker House, constructed in the first quarter of the 18<sup>th</sup> century. The house had been occupied by generations of the same family for over 150 years since the 1850s. The last owners hoped to realize the full value of the land as two or three house lots. An application for demolition of the house was received by the town in Spring 2006. Due to the nature of the land and the needs of the owners, the Reading Historical Commission recognized that the house would not be preserved without an attempt to consider all needs – those of the owners, the concerns of the Conservation Commission due to large area of wetlands, and the Historical Commission on behalf of the town charged with preserving the community's significant resources. The Reading Historical Commission worked with both the owners and the Conservation Commission to achieve the best solution for the town. The solution was preservation of the Joseph Parker House and creation of a second building lot with waivers to Reading's Wetlands Protection Regulations. The Order of



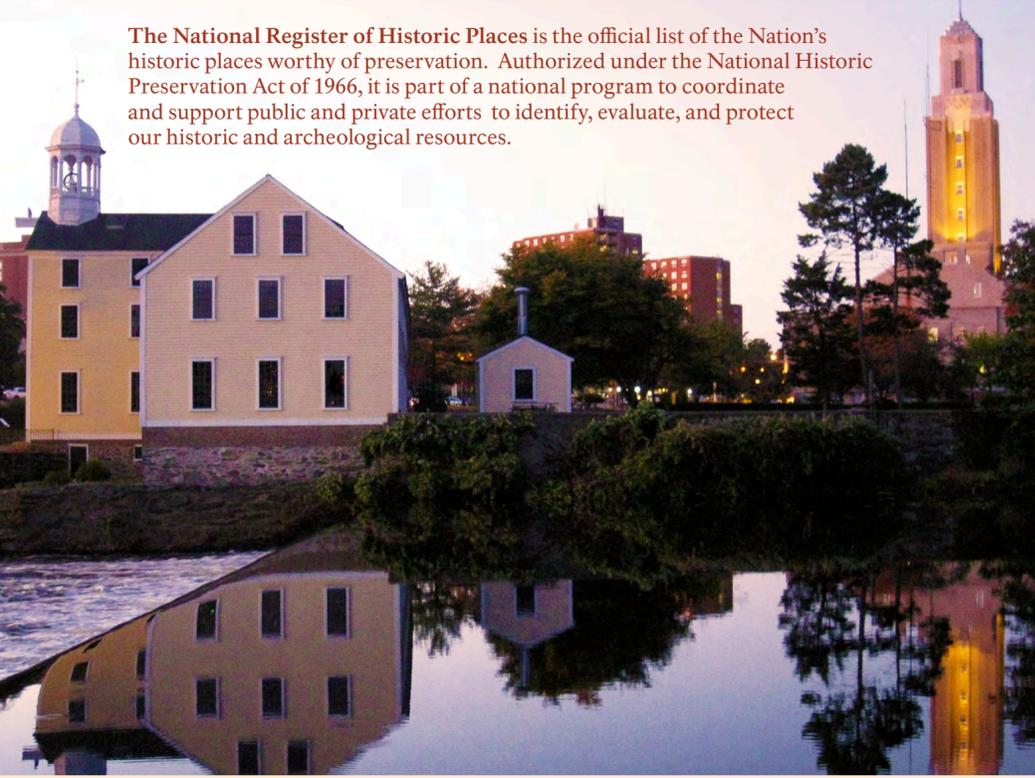
Conditions from the Conservation Commission allowed construction of the second house on the lot as long as it was moved an additional 10' back from the wetlands buffer than was first planned; and provided that prior to commencing the new construction the owner had to apply a Preservation

Restriction to the old house. Thus two preservation tools were used to permanently preserve the Joseph Parker House – the Demolition Delay bylaw and a Preservation Restriction.





The National Register of Historic Places is the official list of the Nation's historic places worthy of preservation. Authorized under the National Historic Preservation Act of 1966, it is part of a national program to coordinate and support public and private efforts to identify, evaluate, and protect our historic and archeological resources.



Old Slater Mill, Providence County, RI  
Lach Franquemont

## Who We Are

Properties listed in the National Register include districts, sites, buildings, structures, and objects that are significant in American history, architecture, archeology, engineering, and culture.

Listing properties in the National Register of Historic Places often changes the way communities perceive their historic places and strengthens the credibility of efforts by private citizens and public officials to

preserve these resources as living parts of our communities.

Nomination to the National Register plays an important role in preservation activities of federal agencies; state, tribal, and local governments; and private organizations.

All National Historic Landmarks and all historic areas in the National Park System are included in the National Register of Historic Places.

## What We Do

The National Register of Historic Places program reviews nominations submitted by States, tribes, and Federal agencies, and lists eligible properties in the National Register. We offer guidance on evaluating, documenting, and listing different types of historic and archeological places through the National Register Bulletin series and other publications.

The National Park Service and National Register can

provide information on the National Register program, including lists of properties, nomination documentation, and information on preparing nominations.

Contact information for State Historic Preservation Officers, Federal Preservation Officers, and Tribal Historic Preservation Officers can be found on our website ([www.nps.gov/history/nr](http://www.nps.gov/history/nr)) or on reverse side.



McDougall-Sullivan Gardens  
Historic District  
New York County, NY  
Michael Daddino



Angels Flight Railway  
Los Angeles County, CA  
Corey Miller



Cragwold,  
St. Louis County, MO  
Doug Moss



Lindholm Oil Company  
Service Station  
Carlton County, MN  
Michael Barton

## How Properties are Listed in the National Register

The National Register nomination process usually starts with your State historic preservation office.\* If the property is on Federal or tribal land, then the process starts with the Federal preservation office or Tribal historic preservation office. See reverse side for contact information.

Nominations can be submitted to your State historic preservation office from property owners, historical societies, preservation organizations, governmental agencies, and other individuals or groups.

The State historic preservation office notifies affected property owners and local governments and solicits public comment. If the owner (or a majority of owners for a district nomination) objects, the property cannot be listed but may be forwarded to the National Park Service for a Determination of Eligibility (DOE).

Proposed nominations are reviewed by your State's historic preservation office and the State's National Register Review Board. The length of the state process varies but generally will take a minimum of 90 days.

Complete nominations, with certifying recommendations, are submitted by the State Historic Preservation Office, Federal Preservation Office, or Tribal Historic Preservation Office to the National Park Service in Washington, DC for final review and listing by the Keeper of the National Register of Historic Places. The National Park Service makes a listing decision within 45 days.

\*Contact your SHPO or THPO or check their website for National Register information, research materials, and necessary forms to begin the nomination process.

## How Properties Are Evaluated

To be considered eligible, a property must meet the National Register Criteria for Evaluation. This involves examining the property's significance, age, and integrity.

**Significance:** Is the property associated with events, activities, or developments that were important in the past? With the lives of people who were important in the past? With significant architectural history, landscape history, or engineering achievements? Does it have the potential to yield information about our past through archeological investigation?

**Age and Integrity:** Is the property old enough to be considered historic (generally at least 50 years old) and does it still look much the way it did in the past?

*"Thank you and the National Park Service for your part in protecting my family's home and heritage."  
-Joanne Y.*

## Criteria for Evaluation

The quality of significance in American history, architecture, archeology, engineering, and culture is present in districts, sites, buildings, structures, and objects that possess integrity of location, design, setting, materials, workmanship, feeling, and association, and:

- A. that are associated with events that have made a significant contribution to the broad patterns of our history; or
- B. that are associated with the lives of persons significant in our past; or
- C. that embody the distinctive characteristics of a type, period, or method of

construction, or that represent the work of a master, or that possess high artistic values, or that represent a significant and distinguishable entity whose components may lack individual distinction; or

D. that have yielded or may be likely to yield, information important in history or prehistory.

## Criteria Considerations

Ordinarily cemeteries, birthplaces, graves of historical figures, properties owned by religious institutions or used for religious purposes, structures that have been moved from their original locations, reconstructed historic buildings, properties primarily commemorative in nature, and properties that have achieved significance within the past 50 years shall not be considered eligible for the National Register. However, such properties will qualify if they are integral parts of districts that do meet the criteria or if they fall within the following categories:

- A. a religious property deriving primary significance from architectural or artistic distinction or historical importance; or
- B. a building or structure removed from its original location but which is primarily significant for architectural value, or which is the surviving structure most importantly associated with a historic person or event; or
- C. a birthplace or grave of a historical figure of outstanding importance if there is no appropriate site or building associated with his or her productive life; or
- D. a cemetery that derives its primary importance from graves of persons of transcendent importance, from age, from distinctive design features, or from association with historic events; or
- E. a reconstructed building when accurately executed in a suitable environment and presented in a dignified manner as part of a restoration master plan,

and when no other building or structure with the same association has survived; or

F. a property primarily commemorative in intent if design, age, tradition, or symbolic value has invested it with its own exceptional significance; or

G. a property achieving significance within the past 50 years if it is of exceptional importance.

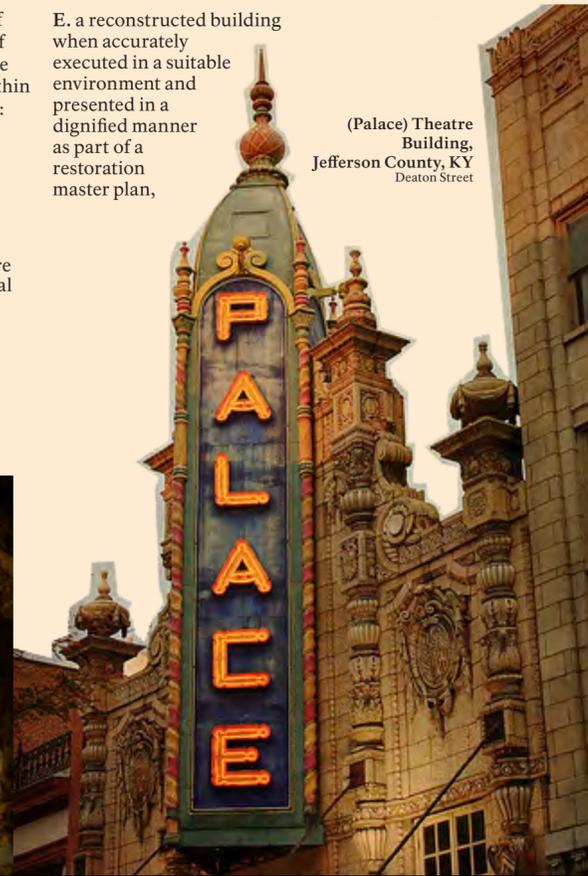
- A. a religious property deriving primary significance from architectural or artistic distinction or historical importance; or
- B. a building or structure removed from its original location but which is primarily significant for

Foretiere Underground  
Gardens, Fresno County, CA  
Matthew G. Cohan

Cape Creek Bridge No. 01113  
Lane County, OR  
Bruce Fingerhood



(Palace) Theatre  
Building,  
Jefferson County, KY  
Deaton Street



## The National Register & Your Community

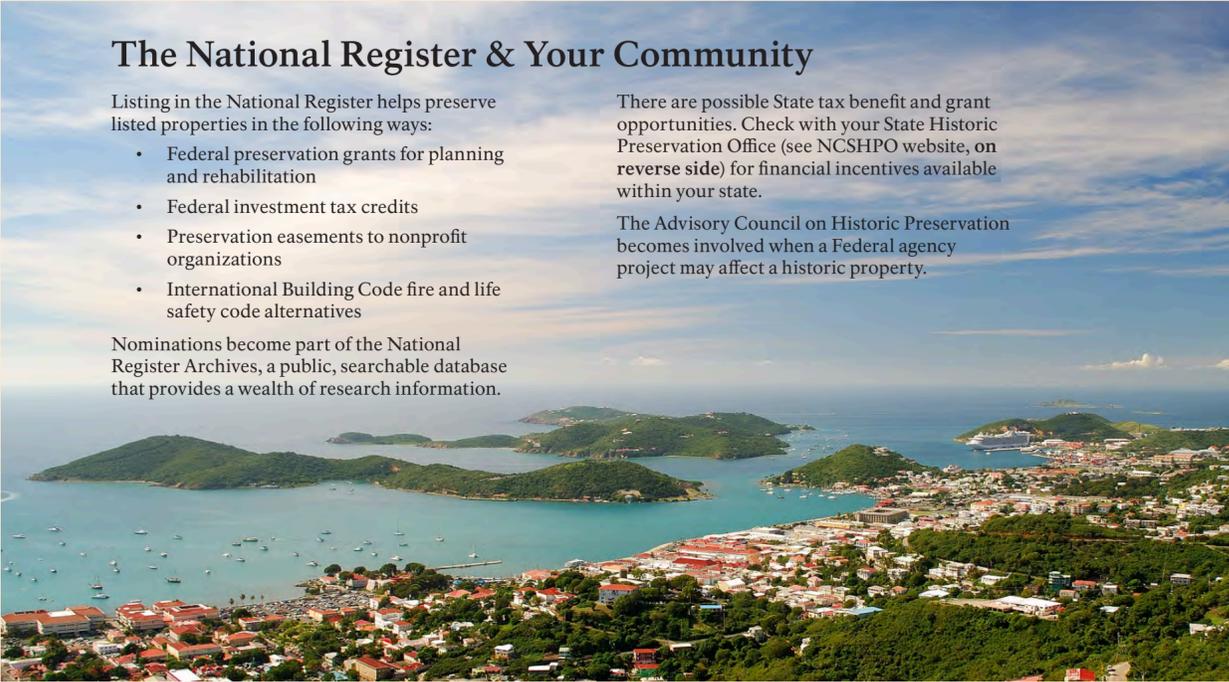
Listing in the National Register helps preserve listed properties in the following ways:

- Federal preservation grants for planning and rehabilitation
- Federal investment tax credits
- Preservation easements to nonprofit organizations
- International Building Code fire and life safety code alternatives

Nominations become part of the National Register Archives, a public, searchable database that provides a wealth of research information.

There are possible State tax benefit and grant opportunities. Check with your State Historic Preservation Office (see NCSHPO website, on reverse side) for financial incentives available within your state.

The Advisory Council on Historic Preservation becomes involved when a Federal agency project may affect a historic property.



Charlotte Amalia Historic District (foreground) and Hassel Island Historic District (background), St. Thomas, US Virgin Islands  
Sergey Klachkov

*"I don't think without the National Register designation of the Warehouse district we could have gotten the investor interest and the interest of public officials in taking a bunch of old buildings ... and turning them into a vibrant retail, residential, and office district."  
-Hunter Morrison, City of Cleveland Planning Office*

## Listing & Ownership

Owners of private property listed in the National Register have no obligation to open their properties to the public, to restore them, or even to maintain them, if they choose not to do so. Owners can do anything they wish with their property provided that no Federal license, permit, or funding is involved.

National Register listing does not lead to public acquisition or require public access.

An individually owned property will not be listed if the owner objects. For historic districts, a district will not be listed if a majority of private property owners object.

National Register listing does not automatically invoke local historic district zoning or local landmark designation.

Moffatt-Ladd House  
Rockingham County, NH  
Ed Bolton



McPherson Opera House  
McPherson County, KS  
Keith A. Wondra





Bryson Apartment Hotel, Los Angeles County, CA  
Corey Miller



Brokaw-McDougall House, Leon County, FL  
Amanda Baird



Argo Tunnel and Mill, Clear Creek County, CO  
Thad Roan



Old Deerfield Village Historic District, Franklin County, MA  
Corey P. Nasman



Carl's, Fredericksburg Independent City, VA  
Jennifer Glass

## Economic Growth & Revitalization Opportunities

Web addresses and phone numbers of State, Tribal, and Federal historic preservation offices can be found on the National Register website.

### Federal Tax Incentives for Rehabilitation

Since 1976, the Federal Internal Revenue Code has contained a variety of incentives to encourage capital investment in historic buildings and to spur revitalization of historic properties. These incentives encourage the preservation of historic commercial, industrial, and rental residential buildings listed in the National Register

by allowing favorable tax treatments for rehabilitation. More information can be obtained by contacting the Federal Historic Preservation Tax Act Program at the web address listed in the Quick Reference section of this brochure or by contacting your State Historic Preservation Office.

### Easement Donations

The Federal Internal Revenue Code also provides for Federal income, estate, and gift tax deductions for charitable contributions of partial interests in real

property (easements on land and buildings). Further information on easements may be obtained from the sources listed above in the tax incentives section.

### Federal Historic Preservation Grants

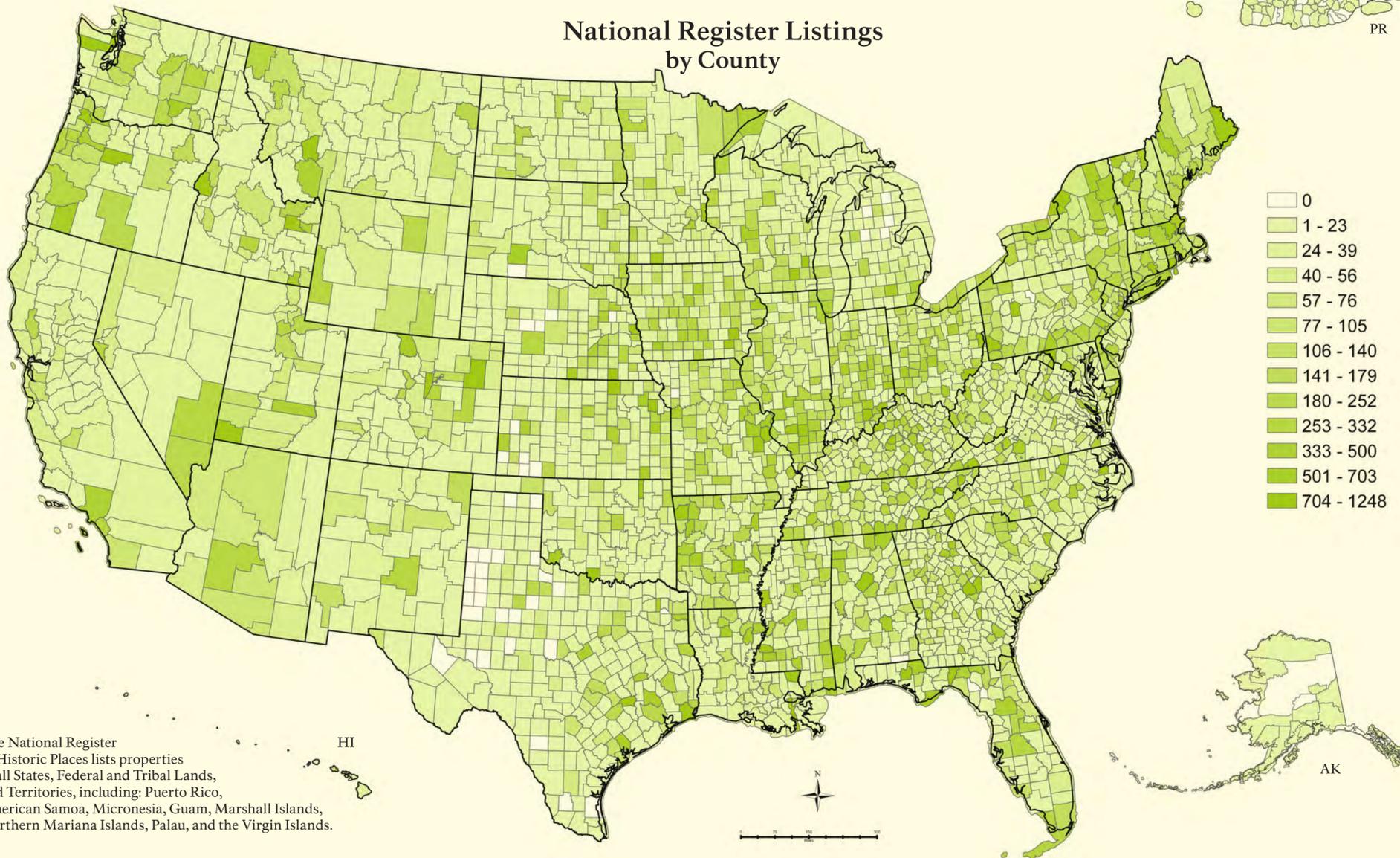
Owners of National Register listed properties may be able to obtain Federal historic preservation funding, when funds are available. Information about Federal historic preservation grant assistance is available on the Heritage Preservation Services website (see Quick Reference

below) or by contacting your State Historic Preservation Office.

### State Historic Grant and Tax Programs

States also administer State grant assistance programs and many of them allow for property tax abatements and State income tax credits for rehabilitated historic properties. See NCSHPO website contact information listed below.

## National Register Listings by County



The National Register of Historic Places lists properties in all States, Federal and Tribal Lands, and Territories, including: Puerto Rico, American Samoa, Micronesia, Guam, Marshall Islands, Northern Mariana Islands, Palau, and the Virgin Islands.

### Quick Reference

- National Park Service  
[www.nps.gov](http://www.nps.gov)
- National Historic Landmarks  
[www.nps.gov/history/nhl](http://www.nps.gov/history/nhl)
- Archeology Program  
[www.nps.gov/history/archeology](http://www.nps.gov/history/archeology)
- Teaching with Historic Places  
[www.nps.gov/history/nr/twhp](http://www.nps.gov/history/nr/twhp)
- Travel Itineraries  
[www.nps.gov/history/nr/travel](http://www.nps.gov/history/nr/travel)
- Heritage Preservation Services  
[www.nps.gov/history/hps](http://www.nps.gov/history/hps)
- Cultural Resources Diversity Internship Program  
[www.nps.gov/history/crdi](http://www.nps.gov/history/crdi)
- NPS Park History  
[www.nps.gov/history/history](http://www.nps.gov/history/history)
- Maritime Heritage Program  
[www.nps.gov/history/maritime](http://www.nps.gov/history/maritime)
- Advisory Council on Historic Preservation  
[www.achp.org](http://www.achp.org)

### Preservation Officers

- National Conference of State Historic Preservation Officers (NCSHPO)  
[www.ncshpo.org](http://www.ncshpo.org)
- National Association of Tribal Historic Preservation Officers (NATHPO)  
[www.nathpo.org](http://www.nathpo.org)
- Federal Agency Preservation Programs and Officers  
[www.achp.gov/fplist](http://www.achp.gov/fplist)

*"My students truly appreciated the chance to learn more about the church's history and architecture directly from this important source document."*

—Catherine,  
NH elementary school teacher

### Contact Us

National Register of Historic Places  
1201 Eye Street NW  
Washington, DC 20005  
202-354-2111  
[www.nps.gov/history/nr](http://www.nps.gov/history/nr)  
[nr\\_info@nps.gov](mailto:nr_info@nps.gov)



# Historic Preservation Tax Incentives



National Park Service  
U.S. Department of the Interior

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Technical Preservation Services

## Quick Reference

**T**his booklet describes the Federal Historic Preservation Tax Incentives in general terms only. Every effort has been made to present current information as of the date given below. However, the Internal Revenue Code is complex and changes frequently. Furthermore, the provisions of the tax code regarding at-risk rules, passive activity limitation, and alternative minimum tax can affect a taxpayer's ability to use these tax credits. *Readers are strongly advised to consult an accountant, tax attorney, or other professional tax advisor, legal counsel, or the Internal Revenue Service for help in determining whether these incentives apply to their own situations.* For more detailed information, including copies of application forms, regulations, and other program information, contact one of the offices listed on pages 26-29.

Department of the Interior regulations governing the procedures for obtaining historic preservation certifications are more fully explained in Title 36 of the Code of Federal Regulations, Part 67. The Internal Revenue Service regulations governing the tax credits for rehabilitation are contained in Treasury Regulation Section 1.48-12. These sets of regulations take precedence in the event of any inconsistency with this booklet.

### Technical Preservation Services

National Park Service  
2009

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## Preservation Tax Incentives

Historic buildings are tangible links with the past. They help give a community a sense of identity, stability and orientation. The Federal government encourages the preservation of historic buildings through various means. One of these is the program of Federal tax incentives to support the rehabilitation of historic and older buildings. The Federal Historic Preservation Tax Incentives program is one of the Federal government's most successful and cost-effective community revitalization programs.

The National Park Service administers the program with the Internal Revenue Service in partnership with State Historic Preservation Offices. The tax incentives promote the rehabilitation of historic structures of every period, size, style and type. They are instrumental in preserving the historic places that give cities, towns and rural areas their special character. The tax incentives for preservation attract private investment to the historic cores of cities and towns. They also generate jobs, enhance property values, and augment revenues for State and local governments through increased property, business and income taxes. The Preservation Tax Incentives also help create moderate and low-income housing in historic buildings. Through this program, abandoned or underused schools, warehouses, factories, churches, retail stores, apartments, hotels, houses, and offices throughout the country have been restored to life in a manner that maintains their historic character.



Current tax incentives for preservation, established by the Tax Reform Act of 1986 (PL 99-514; Internal Revenue Code Section 47 [formerly Section 48(g)]) include:

- » a 20% tax credit for the *certified rehabilitation* of *certified historic structures*.
- » a 10% tax credit for the rehabilitation of *non-historic, non-residential buildings* built before 1936.

From time to time, Congress has increased these credits for limited periods for the rehabilitation of buildings located in areas affected by natural disasters. For more information, see the instructions on IRS Form 3468, Investment Credit, or contact your State Historic Preservation Office.

In all cases the rehabilitation must be a *substantial* one and must involve a *depreciable* building. (These terms will be explained later.)

## What Is a Tax Credit?

A tax credit differs from an income tax deduction. An income tax deduction lowers the amount of income subject to taxation. A tax credit, however, lowers the amount of tax owed. In general, a dollar of tax credit reduces the amount of income tax owed by one dollar.

- » The 20% rehabilitation tax credit equals 20% of the amount spent in a *certified rehabilitation of a certified historic structure*.
- » The 10% rehabilitation tax credit equals 10% of the amount spent to rehabilitate a *non-historic building* built before 1936.

Armstrong Cork Company Plant, Pittsburgh, Pennsylvania (1901-1913). After rehabilitation for retail and housing. Photograph: Charles Uhl.

## 20% Rehabilitation Tax Credit

The Federal historic preservation tax incentives program (the 20% credit) is jointly administered by the U.S.

Department of the Interior and the Department of the Treasury. The National Park Service (NPS) acts on behalf of the Secretary of the Interior, in partnership with the State Historic Preservation Officer (SHPO) in each State. The Internal Revenue Service (IRS) acts on behalf of the Secretary of the Treasury. Certification requests (requests for approval for a taxpayer to receive these benefits) are made to the NPS through the appropriate SHPO. Comments by the SHPO on certification requests are fully considered by the NPS. However, approval of projects undertaken for the 20% tax credit is conveyed *only in writing* by duly authorized officials of the National Park Service. For a description of the roles of the NPS, the IRS and the SHPO, see “Tax Credits: Who Does What?” on pages 14 -15.

The 20% rehabilitation tax credit applies to any project that the Secretary of the Interior designates a *certified rehabilitation* of a *certified historic structure*. The 20% credit is available for properties rehabilitated for commercial, industrial, agricultural, or rental residential purposes, but it is not available for properties used exclusively as the owner’s private residence.

### What is a “certified historic structure?”

A *certified historic structure* is a building that is listed individually in the National Register of Historic Places —OR— a building that is located in a *registered historic district* and certified by the National Park Service as contributing to the historic significance of that district. The “structure” must be a building—not a bridge, ship, railroad car, or dam. (A *registered historic district* is any district listed in the National Register of Historic Places.

Hanny’s Building, Phoenix, Arizona (1947). After rehabilitation of this department store for restaurant and other commercial use. Photograph: Ryden Architects, Inc.

A State or local historic district may also qualify as a *registered historic district* if the district and the enabling statute are certified by the Secretary of the Interior.)

### Obtaining Certified Historic Structure Status

Owners of buildings within historic districts must complete Part 1 of the Historic Preservation Certification Application—Evaluation of Significance. The owner submits this application to the SHPO. The SHPO reviews the application and forwards it to the NPS with a recommendation for approving or denying the request. The NPS then determines whether the building contributes to the historic district. If so, the building then becomes a *certified historic structure*. The NPS bases its decision on the Secretary of the Interior’s “Standards for Evaluating Significance within Registered Historic Districts” (see page 23).

Buildings individually listed in the National Register of Historic Places are already certified historic structures. Owners of these buildings need not complete the Part 1 application (unless the listed property has more than one building).

Property owners unsure if their building is listed in the National Register or if it is located in a National Register or certified State or local historic district should contact their SHPO.



### What if my building is not yet listed in the National Register?

Owners of buildings that are not yet listed individually in the National Register of Historic Places or located in districts that are not yet registered historic districts may use the Historic Preservation Certification Application, Part 1, to request a *preliminary determination of significance* from the National Park Service. Such a determination may also be obtained for a building located in a registered historic district but that is outside the period or area of significance of the district. A preliminary determination of significance allows NPS to review Part 2 of the application describing the proposed rehabilitation. Preliminary determinations, however, are not binding. They become final only when the building or the historic district is listed in the National Register or when the district documentation is amended to include additional periods or areas of significance. It is the owner's responsibility to obtain such listing through the State Historic Preservation Office in a timely manner.

### What is a "certified rehabilitation?"

The National Park Service must approve, or "certify," all rehabilitation projects seeking the 20% rehabilitation tax credit. A *certified rehabilitation* is a rehabilitation of a *certified historic structure* that is approved by the NPS as being consistent with the historic character of the property and, where applicable, the district in which it is located. The NPS assumes that some alteration of the historic building will occur to provide for an efficient use. However, the project must not damage, destroy, or cover materials or features, whether interior or exterior, that help define the building's historic character.

### Application Process

Owners seeking certification of rehabilitation work must complete Part 2 of the Historic Preservation Certification Application—Description of Rehabilitation. Long-term lessees may also apply if their remaining lease period is at least 27.5 years for residential property or 39

years for nonresidential property. The owner submits the application to the SHPO. The SHPO provides technical assistance and literature on appropriate rehabilitation treatments, advises owners on their applications, makes site visits when possible, and forwards the application to the NPS, with a recommendation.

The NPS reviews the rehabilitation project for conformance with the "Secretary of the Interior's Standards for Rehabilitation," and issues a certification decision. The entire project is reviewed, including related demolition and new construction, and is certified, or approved, only if the overall rehabilitation project meets the Standards. These Standards appear on pages 24-25. Both the NPS and the IRS strongly encourage owners to apply *before* they start work.



58 B Street, Virginia City, Nevada (1875). Rehabilitated as a bed and breakfast. Courtesy Chris Eichin.

After the rehabilitation work is completed, the owner submits Part 3 of the Historic Preservation Certification Application—Request for Certification of Completed Work to the SHPO. The SHPO forwards the application to the NPS, with a recommendation as to certification. The NPS then evaluates the completed project against the work proposed in the Part 2—Description of Rehabilitation. Only completed projects that meet the Standards for Rehabilitation are approved as “certified rehabilitations” for purposes of the 20% rehabilitation tax credit.

## Before



## After



Carleton Place (historic name: Simmons Manufacturing Company), St. Paul, Minnesota (1909). Before and after rehabilitation for residential use. Courtesy Hess, Roise and Company.

## Processing Fees

The NPS charges a fee for reviewing applications, except where the total rehabilitation cost is under \$20,000. Fees are charged according to a two-tiered system: a preliminary fee and a final fee. The \$250 preliminary fee covers NPS review of proposed work. The final fee covers NPS review of completed projects. The final fee depends on the rehabilitation costs, according to the fee schedule below. The preliminary fee is deducted from the final fee. Payment should not be sent until requested by NPS. The NPS will not issue a certification decision until payment has been received. Fees—current as of this printing—may change. See the NPS website on page 26 for any fee changes.

Fee	Cost of Rehabilitation
\$500	\$20,000 to \$99,999
\$800	\$100,000 to \$499,999
\$1,500	\$500,000 to \$999,999
\$2,500	\$1,000,000 or more

## IRS Requirements

To be eligible for the 20% rehabilitation tax credit, a project must also meet basic IRS requirements:

- » The building must be *depreciable*. That is, it must be used in a trade or business or held for the production of income. It may be used for offices, for commercial, industrial or agricultural enterprises, or for rental housing. It may not serve exclusively as the owner’s private residence.
- » The rehabilitation must be *substantial*. That is, during a 24-month period selected by the taxpayer, rehabilitation expenditures must exceed the greater of \$5,000 or the adjusted basis of the building and its structural components. The adjusted basis is generally the purchase price, minus the cost of land, plus improvements already made, minus depreciation already taken. Once the substantial rehabilitation test is met, the credit may be claimed for all qualified

expenditures incurred before the measuring period, during the measuring period and after the measuring period through the end of the taxable year that the building is placed in service.

- » Phased rehabilitations—that is, rehabilitations expected to be completed in two or more distinct stages of development—must also meet the “substantial rehabilitation test.” However, for phased rehabilitations, the measuring period is 60 months rather than 24 months. This phase rule is available only if: (1) a set of architectural plans and specifications outlines and describes all rehabilitation phases; (2) the plans are completed before the physical rehabilitation work begins, and (3) it can reasonably be expected that all phases will be completed.
- » The property must be placed in service (that is, returned to use). The rehabilitation tax credit is generally allowed in the taxable year the rehabilitated property is placed in service.
- » The building must be a *certified historic structure* when placed in service. If the building or the historic district is not listed in the National Register, the owner must have requested that the SHPO nominate the building or the district to the National Register before the building is placed in service. If the building is located in a historic district that is listed in the National Register, the owner must submit Part 1 of the application before the rehabilitated building is placed in service.
- » Qualified rehabilitation expenditures include costs of the work on the historic building, as well as architectural and engineering fees, site survey fees, legal expenses, development fees, and other construction-related costs, if such costs are added to the property basis and are reasonable and related to the services performed. They do not include acquisition or furnishing costs, new additions that expand the building, new building construction, or parking lots, sidewalks, landscaping, or other related facilities.



114 NW Main Street, Rocky Mount, North Carolina (1928).  
Photograph: William Ferguson.

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### Getting your project approved, or “certified”

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Tens of thousands of projects have been approved for the historic preservation tax credit. Observing the following points will make approval of your project easier:

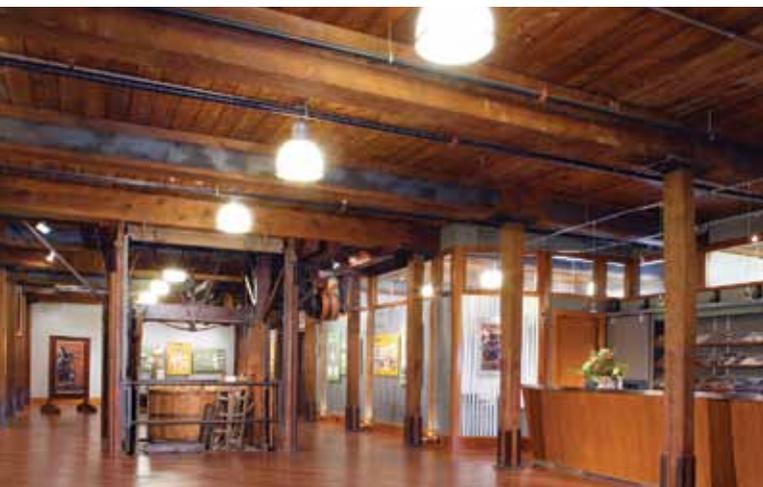
- » *Apply as soon as possible—preferably before beginning work.* Consult with the SHPO as soon as you can. Read carefully the program application, regulations, and any other information the SHPO supplies. Submit your application early in the project planning. Wait until the project is approved in writing by the NPS before beginning work. Work undertaken prior to approval by the NPS may jeopardize certification. In the case of properties not yet designated certified historic structures, apply before the work is completed and the building is placed in service.

- » *Photograph the building inside and outside—before and after the project.* “Before” photographs are especially important. Without them, it may be impossible for the NPS to approve a project.
- » *Read and follow the “Secretary of the Interior’s Standards for Rehabilitation” and the “Guidelines for Rehabilitating Historic Buildings.”* If you are unsure how they apply to your building, consult with the SHPO or the NPS.
- » *Once you have applied, alert the SHPO and the NPS to any changes in the project.*

## Claiming the 20% Rehabilitation Tax Credit

Generally, the tax credit is claimed on IRS form 3468 for the tax year in which the rehabilitated building is placed in service. For phased projects, the tax credit may be claimed before completion of the entire project provided that the substantial rehabilitation test has been met. If a building remains in service throughout the rehabilitation, then the credit may be claimed when the substantial rehabilitation test has been met. In general, unused tax credit can be “carried back” one year and “carried forward” 20 years.

The IRS requires that the NPS certification of completed work (Application Part 3) be filed with the tax return claiming the tax credit. If final certification has not yet



been received when the taxpayer files the tax return claiming the credit, a copy of the first page of the Historic Preservation Certification Application—Part 2 must be filed with the tax return, with proof that the building is a *certified historic structure* or that such status has been requested. The copy of the application filed must show evidence that it has been received by either the SHPO or the NPS (date-stamped receipt or other notice is sufficient). If the taxpayer then fails to receive final certification within 30 months after claiming the credit, the taxpayer must agree to extend the period of assessment. If the NPS denies certification to a rehabilitation project, the credit will be disallowed.

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## Recapture of the Credit

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The owner must hold the building for five full years after completing the rehabilitation, or pay back the credit. If the owner disposes of the building within a year after it is placed in service, 100% of the credit is recaptured. For properties held between one and five years, the tax credit recapture amount is reduced by 20% per year.

The NPS or the SHPO may inspect a rehabilitated property at any time during the five-year period. The NPS may revoke certification if work was not done as described in the Historic Preservation Certification Application, or if unapproved alterations were made for up to five years after certification of the rehabilitation. The NPS will notify the IRS of such revocations.



Prizery/R.J. Reynolds Tobacco Warehouse, South Boston, Virginia (1900). Rehabilitated for commercial use.  
Photographs: Ian Bradshaw.

## Depreciation

Rehabilitated property is depreciated using the straight-line method over 27.5 years for residential property and over 39 years for nonresidential property. The depreciable basis of the rehabilitated building must be reduced by the full amount of the tax credit claimed.

## Rehabilitation Tax Credits: Who Does What?

The Federal historic preservation tax incentives program is a partnership among the National Park Service (NPS), the State Historic Preservation Officer (SHPO), and the Internal Revenue Service (IRS). Each plays an important role.

### SHPO

- » Serves as first point of contact for property owners.
- » Provides application forms, regulations, and other program information.
- » Maintains complete records of the State's buildings and districts listed in the National Register of Historic Places, as well as State and local districts that may qualify as registered historic districts.
- » Assists anyone wishing to list a building or a district in the National Register of Historic Places.
- » Provides technical assistance and literature on appropriate rehabilitation treatments.
- » Advises owners on their applications and makes site visits on occasion to assist owners.
- » Makes certification recommendations to the NPS.

### NPS

- » Reviews all applications for conformance to the *Secretary of the Interior's Standards for Rehabilitation*.

- » Issues all certification decisions (approvals or denials) in writing.
- » Transmits copies of all decisions to the IRS.
- » Develops and publishes program regulations, the *Secretary of the Interior's Standards for Rehabilitation*, the Historic Preservation Certification Application, and information on rehabilitation treatments.

### IRS

- » Publishes regulations governing which rehabilitation expenses qualify, the time periods for incurring expenses, the tax consequences of certification decisions by NPS, and all other procedural and legal matters concerning both the 20% and the 10% rehabilitation tax credits.
- » Answers public inquiries concerning legal and financial aspects of the Historic Preservation Tax Incentives, and publishes the audit guide, *Market Segment Specialization Program: Rehabilitation Tax Credit*, to assist owners.
- » Insures that only parties eligible for the rehabilitation tax credits utilize them.



Odd Fellows Building, Raleigh, North Carolina (c. 1880). Rehabilitated for continued commercial use. Courtesy Empire Properties.

## 10% Rehabilitation Tax Credit

The 10% rehabilitation tax credit is available for the rehabilitation of *non-historic buildings* placed in service before 1936.

As with the 20% rehabilitation tax credit, the 10% credit applies only to buildings—not to ships, bridges or other structures. The rehabilitation must be substantial, exceeding either \$5,000 or the adjusted basis of the property, whichever is greater. And the property must be *depreciable*.

The 10% credit applies only to buildings rehabilitated for *non-residential* uses. Rental housing would thus not qualify. Hotels, however, would qualify. They are considered to be in commercial use, not residential.

A building that was moved after 1935 is ineligible for the 10% rehabilitation credit. (A moved *certified historic structure*, however, can still be eligible for the 20% credit.) Furthermore, projects undertaken for the 10% credit must meet a specific physical test for retention of external walls and internal structural framework:

- » at least 50% of the building’s external walls existing at the time the rehabilitation began must remain in place as external walls at the work’s conclusion, and
- » at least 75% of the building’s existing external walls must remain in place as either external or internal walls, and
- » at least 75% of the building’s internal structural framework must remain in place.

### Claiming the 10% Rehabilitation Tax Credit

The tax credit must be claimed on IRS form 3468 for the tax year in which the rehabilitated building is placed in service. There is no formal review process for rehabilitations of non-historic buildings.

## The 10% or 20% Credit: Which One Applies?

The 10% rehabilitation tax credit applies only to non-historic buildings first placed in service before 1936 and rehabilitated for non-residential uses. The 20% rehabilitation tax credit applies only to *certified historic structures*, and may include buildings built after 1936. The two credits are mutually exclusive.

Buildings listed in the National Register of Historic Places are not eligible for the 10% credit. Buildings located in National Register listed historic districts or certified State or local historic districts are presumed to be historic and are therefore not eligible for the 10% credit. In general, owners of buildings in these historic districts may claim the 10% credit *only* if they file Part 1 of the Historic Preservation Certification Application with the National Park Service before the physical work begins and receive a determination that the building does *not* contribute to the district and is not a certified historic structure.

## Other Tax Provisions Affecting Use of Preservation Tax Incentives

A number of provisions in the Internal Revenue Code affect the way in which real estate investments are treated generally. These provisions include the “*at-risk*” rules, the *passive activity limitation*, and the *alternative minimum tax*. What these provisions mean, in practice, is that many taxpayers may not be able to use tax credits earned in a certified rehabilitation project.

A brief discussion of these matters follows. Applicants should seek professional advice concerning the personal financial implications of these provisions.

### At-Risk Rules

Under Internal Revenue Code Section 465, a taxpayer may deduct losses and obtain credits from a real estate

## Before

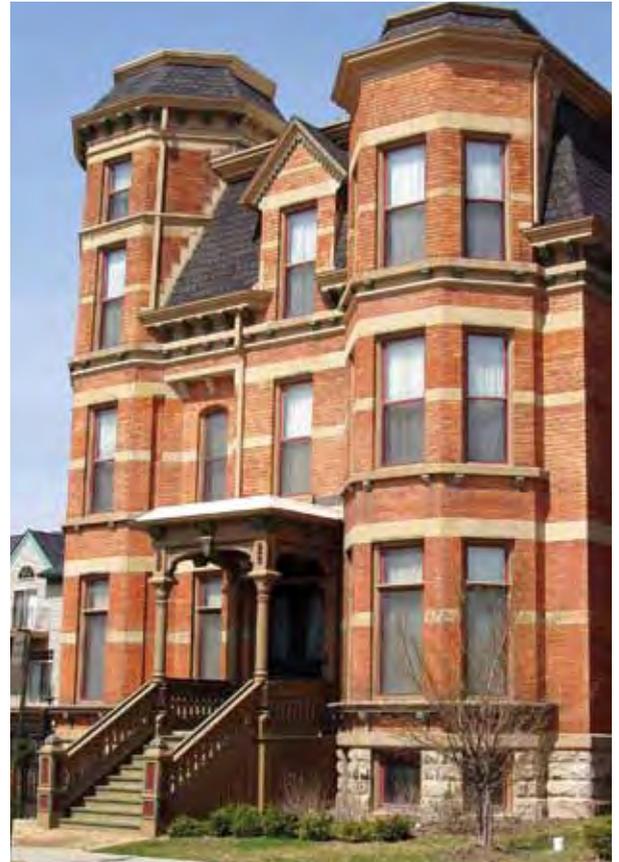


investment only to the extent that the taxpayer is “at-risk” for the investment. The amount that a taxpayer is “at-risk” is generally the sum of cash or property contributions to the project plus any borrowed money for which the taxpayer is personally liable, including certain borrowed amounts secured by the property used in the project. In addition, in the case of the activity of holding real property, the amount “at-risk” includes qualified non-recourse financing borrowed from certain financial institutions or government entities.

### Passive Activity Limitation

The passive activity limitation provides that losses and credits from “passive” income sources, such as real estate

## After



John Harvey House, Detroit, Michigan (1875). (opposite) Before rehabilitation; (above) After rehabilitation as a bed and breakfast. Courtesy: Marilyn Nash-Yazbeck. Photograph: Steven C. Flum, Inc.

limited partnerships, cannot be used to offset tax liability from “active” sources such as salaries. This passive activity limitation does not apply to:

- » Most regular corporations.
- » Real estate professionals who materially participate in a real property trade or business and who satisfy eligibility requirements regarding the proportion and amount of time spent in such businesses.

For other taxpayers, two exceptions apply: a general exception and a specific exception for certified rehabilitations.

### General Passive Loss Rules

Taxpayers with incomes less than \$100,000 (generally, adjusted gross income with certain modifications) may take up to \$25,000 in losses annually from rental properties. This \$25,000 annual limit on losses is reduced for individuals with incomes between \$100,000 and \$150,000 and eliminated for individuals with incomes over \$150,000.

### Passive Credit Exemption

Individuals, including limited partners, with modified adjusted gross incomes of less than \$200,000 (and, subject to phase out, up to \$250,000) investing in a rehabilitation credit project may use the tax credit to offset the tax owed on up to \$25,000 of income. Thus, a taxpayer in the 33% tax bracket could use \$8,250 of tax credits per year ( $33\% \times \$25,000 = \$8,250$ ).

This \$25,000 amount is first reduced by losses allowed under the general “passive loss” rule above for taxpayers with incomes less than \$150,000.

### Alternative Minimum Tax

For purposes of the rehabilitation tax credit, the alternative minimum tax does not apply to qualified rehabilitation expenditures “properly taken into account for periods after December 31, 2007.”

However, for qualified rehabilitation expenditures taken into account for periods before January 1, 2008, taxpayers who are not required to pay tax under the regular tax system may still be liable for tax under the alternative minimum tax laws. Alternative minimum taxable income is computed from regular taxable income with certain adjustments and the addition of all appropriate tax preference items.

Nonrefundable credits, such as the rehabilitation tax credit, may not be used to reduce the alternative minimum tax. If a taxpayer cannot use the tax credit because of the alternative minimum tax, the credit can be carried back or forward.

## Rehabilitations Involving Governments and Other Tax-Exempt Entities

Property used by governmental bodies, nonprofit organizations, or other tax-exempt entities is not eligible for the rehabilitation tax credit if the tax-exempt entity enters into a disqualified lease (as the lessee) for more than 50% of the property. A disqualified lease occurs when:

- » Part or all of the property was financed directly or indirectly by an obligation in which the interest is tax-exempt under Internal Revenue Code Section 103(a) and such entity (or related entity) participated in such financing; or,
- » Under the lease there is a fixed or determinable price for purchase or an option to buy which involves such entity (or related entity); or,
- » The lease term is in excess of 20 years; or,
- » The lease occurs after a sale or lease of the property and the lessee used the property before the sale or lease.

## Other Tax Incentives for Historic Preservation

Other Federal and State tax incentives exist for historic preservation. They may be combined with the rehabilitation tax credit.

### Charitable Contributions for Historic Preservation Purposes

Internal Revenue Code Section 170(h) and Department of the Treasury Regulation Section 1.170A-14 provide for income and estate tax deductions for charitable contributions of partial interests in historic property (principally easements). Generally, the IRS considers that a donation of a qualified real property interest to preserve a *historically important land area* or a

*certified historic structure* meets the test of a charitable contribution for conservation purposes. For purposes of the charitable contribution provisions only, a *certified historic structure* need not be depreciable to qualify, and may include the land area on which it is located.

A facade easement on a building in a registered historic district must preserve the entire exterior of the building (including its front, sides, rear, and height) and must prohibit any change to the exterior of the building that is inconsistent with its historic character. The easement donor must enter into a written agreement with the organization receiving the easement contribution, and must provide additional substantiation requirements. If the deduction claimed is over \$10,000, the taxpayer must pay a \$500 filing fee. For additional information, see IRS publication 526.

### State Tax Incentives

A number of States offer tax incentives for historic preservation. They include tax credits for rehabilitation, tax deductions for easement donations, and property tax abatements or moratoriums. The SHPO will have information on current State programs. Requirements for State incentives may differ from those outlined here.

### Tax Credit for Low-Income Housing

The Tax Reform Act of 1986 (IRC Section 42) also established a tax credit for the acquisition and rehabilitation, or new construction of low-income housing. The credit is approximately 9% per year for 10 years for projects not receiving certain Federal subsidies and approximately 4% for 10 years for projects subsidized by tax-exempt bonds or below market Federal loans. The units must be rent restricted and occupied by individuals with incomes below the area median gross income. The law sets a 15-year compliance period. Credits are allocated by State housing credit agencies. The tax credit for low-income housing can be combined with the tax credit for the rehabilitation of certified historic structures.

## The Secretary of the Interior's Standards for Evaluating Significance Within Registered Historic Districts

The following Standards govern whether buildings within a historic district contribute to the significance of the district. Owners of buildings that meet these Standards may apply for the 20% rehabilitation tax credit. Buildings within historic districts that meet these Standards *cannot* qualify for the 10% credit.

1. A building contributing to the historic significance of a district is one which by location, design, setting, materials, workmanship, feeling and association adds to the district's sense of time and place and historical development.
2. A building not contributing to the historic significance of a district is one which does not add to the district's sense of time and place and historical development; or one where the location, design, setting, materials, workmanship, feeling and association have been so altered or have so deteriorated that the overall integrity of the building has been irretrievably lost.
3. Ordinarily buildings that have been built within the past 50 years shall not be considered to contribute to the significance of a district unless a strong justification concerning their historical or architectural merit is given or the historical attributes of the district are considered to be less than 50 years old.

## The Secretary of the Interior's Standards for Rehabilitation

Rehabilitation projects must meet the following Standards, as interpreted by the National Park Service, to qualify as “certified rehabilitations” eligible for the 20% rehabilitation tax credit. The Standards are applied to projects in a reasonable manner, taking into consideration economic and technical feasibility.

The Standards (36 CFR Part 67) apply to historic buildings of all periods, styles, types, materials, and sizes. They apply to both the exterior and the interior of historic buildings. The Standards also encompass related landscape features and the building’s site and environment as well as attached, adjacent, or related new construction.

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.



Van Allen and Son Department Store, Clinton, Iowa (1913-1915). Courtesy Community Housing Initiatives, Inc.

## For More Information

For more information on tax incentives for historic preservation, contact the NPS, the IRS, or one of the SHPOs listed below. Available information includes:

- » A *Catalog* of NPS publications on appropriate methods to preserve historic buildings. These include *Guidelines for Rehabilitating Historic Buildings*, *Preservation Briefs*, and many others.
- » The Historic Preservation Certification Application (a 3-part form: Part 1—Evaluation of Significance; Part 2—Description of Rehabilitation; Part 3—Request for Certification of Completed Work).
- » Department of the Interior, National Park Service, regulations on “Historic Preservation Certifications.” [36 CFR Part 67].
- » Department of the Treasury, Internal Revenue Service, regulations on “Investment Tax Credit for Qualified Rehabilitation Expenditures.” [Treasury Regulation Section 1.48-12].
- » *Market Segment Specialization Program: Rehabilitation Tax Credit* (available only from the IRS).

### National Park Service

Preservation Tax Incentives  
 Technical Preservation Services  
 National Park Service  
 1849 C St., NW (org code 2255)  
 Washington, DC 20240

**tel:** 202-513-7270

**email:** nps\_hps-info@nps.gov

**web:** www.nps.gov/history/hps/tps/tax/

### Internal Revenue Service

**web:** www.nps.gov/history/hps/tps/tax/IRS.htm

**Additional IRS website:** www.irs.gov/businesses/small/industries/article/0,,id=97599,00.html

## State Historic Preservation Offices

Websites for the State Historic Preservation Offices listed below can be found at: **www.ncshpo.org**

**ALABAMA**, Alabama Historical Commission, 468 South Perry Street, Montgomery, AL 36130-0900, 334-242-3184.

**ALASKA**, History and Archeology, Department of Natural Resources, Division of Parks and Outdoor Recreation, 550 W. 7th Avenue, Suite 1310, Anchorage, AK 99501-3565, 907-269-8721. **ARIZONA**, Office of Historic Preservation, Arizona State Parks, 1300 W. Washington, Phoenix, AZ 85007, 602-542-4009.

**ARKANSAS**, Arkansas Historic Preservation Program, 1500 Tower Building, 323 Center Street, Little Rock, AR 72201, 501-324-9880.

**CALIFORNIA**, Office of Historic Preservation, Department of Parks and Recreation, PO Box 942896, Sacramento, CA 94296-0001, 916-653-6624. **COLORADO**, Colorado Historical Society, Colorado History Museum, 1300 Broadway, Denver, CO 80203-2137, 303-866-3355. **CONNECTICUT**, Connecticut Commission on Culture and Tourism, History and Museums Division, One Constitution Plaza, 2nd Floor, Hartford, CT 06103, 860-256-2800.

**DELAWARE**, Division of Historical and Cultural Affairs, 21 The Green, Dover, DE 19901, 302-736-7400. **DISTRICT OF COLUMBIA**, Historic Preservation Office, D.C. Office of Planning, 801 North Capitol Street, NE, 3rd floor, Washington, DC 20002, 202-442-8800. **FLORIDA**, Division of Historical Resources, Department of State, R.A. Gray Building, 500 S. Bronough Street, Tallahassee, FL 32399-0250, 850-245-6333.

**GEORGIA**, Department of Natural Resources, Historic Preservation Division, 34 Peachtree Street, NW, Suite 1600, Atlanta, GA 30303, 404-656-2840. **HAWAII**, Hawaii Historic Preservation Office, 1151 Punchbowl Street, Honolulu, HI 96813, 808-587-0401. **IDAHO**, Idaho State Historic Preservation Office, 210 Main St., Boise, ID 83702-7264, 208-334-3861. **ILLINOIS**, Illinois Historic Preservation Agency, Preservation Services Division, One Old State Capitol Plaza, Springfield, IL 62701, 217-782-4836. **INDIANA**, Department of Natural Resources, 402 West Washington Street, Room W 274, Indianapolis, IN 46204, 317-232-4020. **IOWA**, State Historical Society of Iowa, 600 East Locust Street, Des Moines, IA 50319-0290, 515-281-4137.

**KANSAS**, Kansas State Historical Society, Cultural Resources Division, 6425 SW 6th Avenue, Topeka, KS 66615-1099, 785-272-8681, ext. 240.

**KENTUCKY**, Kentucky Heritage Council, 300 Washington Street, Frankfort, KY 40601, 502-564-7005. **LOUISIANA**, Office of Cultural Development, PO Box 44247, Baton Rouge, LA 70804, 225-342-8160. **MAINE**, Maine Historic Preservation Commission, 55 Capitol Street, Station 65, Augusta, ME 04333-0065, 207-287-2132. **MARYLAND**, Maryland Historical Trust, 100 Community Place, Crownsville, MD 21032-2023, 410-514-7600. **MASSACHUSETTS**, Massachusetts Historical Commission, Massachusetts Archives Facility, 220 Morrissey Boulevard, Boston, MA 02125, 617-727-8470. **MICHIGAN**, State Historic Preservation Office, Michigan Historical Center, Department of History, Arts and Libraries, PO Box 30740, 702 W. Kalamazoo Street, Lansing, MI 48909-8240, 517-373-1630. **MINNESOTA**, Minnesota Historical Society, State Historic Preservation Office, 345 Kellogg Boulevard West, St. Paul, MN 55102, 651-259-3450. **MISSISSIPPI**, Department of Archives and History, PO Box 571, Jackson, MS 39205, 601-576-6850. **MISSOURI**, Department of Natural Resources, PO Box 176, Jefferson City, MO 65102, 573-751-7858. **MONTANA**, Montana Historical Society, 1410 8th Avenue, PO Box 201202, Helena, MT 59620-1202, 406-444-7715. **NEBRASKA**, Nebraska State Historical Society, 1500 R Street, PO Box 82554, Lincoln, NE 68501-2554, 402-471-4746. **NEVADA**, State Historic Preservation Office, Department of Cultural Affairs, 100 No. Stewart Street, Capitol Complex, Carson City, NV 89701, 775-684-3448. **NEW HAMPSHIRE**, Division of Historical Resources, 19 Pillsbury Street, 2nd Floor, Concord, NH 03301, 603-271-6435. **NEW JERSEY**, Department of Environmental Protection, Historic Preservation Office, PO Box 404, Trenton, NJ 08625-0404, 609-292-2023. **NEW MEXICO**, State Historic Preservation Division, Office of Cultural Affairs, Villa Rivera Building, 3rd floor, 228 E. Palace Avenue, Santa Fe, NM 87503, 505-827-6320. **NEW YORK**, Office of Parks, Recreation and Historic Preservation, Bureau of Historic Preservation, Peebles Island, PO Box 189, Waterford, NY 12188-0189, 518-237-8643. **NORTH CAROLINA**, Office of Archives and History, 4617 Mail Service Center, Raleigh, NC 27699-4617, 919-807-6585. **NORTH DAKOTA**, State Historical Society of North Dakota, ND Heritage Center, 612 East Boulevard Ave., Bismarck, ND 58505, 701-328-2666.

**OHIO**, Historic Preservation Office, Ohio Historical Society, 1982 Velma Avenue, Columbus, OH 43211-2497, 614-298-2000. **OKLAHOMA**, State Historic Preservation Office, Oklahoma History Center, 2401 North Laird Avenue, Oklahoma City, OK 73105-7914, 405-521-6249. **OREGON**, Oregon Historic Preservation Office, 725 Summer St. NE, Suite C, Salem OR 97301, 503-986-0688. **PENNSYLVANIA**, Pennsylvania Historical and Museum Commission, Bureau for Historic Preservation, Commonwealth Keystone Building, 400 North Street, 2nd floor, Harrisburg, PA 17120-0093, 717-787-0772. **COMMONWEALTH OF PUERTO RICO**, State Historic Preservation Office, La Fortaleza, PO Box 82, San Juan, PR 00901, 787-721-3737. **RHODE ISLAND**, Rhode Island Historical Preservation and Heritage Commission, Old State House, 150 Benefit Street, Providence, RI 02903, 401-277-2678. **SOUTH CAROLINA**, Department of Archives and History, 8301 Parklane Road, Columbia, SC 29223-4905, 803-896-6196. **SOUTH DAKOTA**, South Dakota State Historical Society, 900 Governors Drive, Pierre, SD 57501-2217, 605-773-3458. **TENNESSEE**, Tennessee Historical Commission, 2941 Lebanon Road, Nashville, TN 37243-0442, 615-532-1550. **TEXAS**, Texas Historical Commission, PO Box 12276, Austin, TX 78711-2276, 512-463-6094. **UTAH**, Utah State Historical Society, 300 S. Rio Grande, Salt Lake City, UT 84101-1106, 801-533-3500. **VERMONT**, Vermont Division for Historic Preservation, National Life Building, Drawer 20, Montpelier, VT 05620-0501, 802-828-3056. **VIRGIN ISLANDS**, Virgin Islands State Historic Preservation Office, Kongens Gade 17, Charlott Amalie, St. Thomas, VI 00802, 340-776-8605. **VIRGINIA**, Department of Historic Resources, 2801 Kensington Avenue, Richmond, VA 23221, 804-367-2323. **WASHINGTON**, Department of Archaeology and Historic Preservation, PO Box 48343, Olympia, Washington 98504-8343, 360-586-3065. **WEST VIRGINIA**, Division of Culture and History, 1900 Kanawha Boulevard East, Capitol Complex, Charleston, WV 25305-0300, 304-558-0240. **WISCONSIN**, Division of Historic Preservation - Public History, Wisconsin Historical Society, 816 State Street, Madison, WI 53706, 608-264-6490. **WYOMING**, State Historic Preservation Office, Division of Cultural Resources, Wyoming State Parks and Cultural Resources, 3rd Floor Barrett, 2301 Central Avenue, Cheyenne, WY 82002, 307-777-7697.